IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 25TH SEPTEMBER 2007 / 3RD ASWINA 1929

TRC.No. 108 of 2003

ORDER DATED 11.4.2001 IN TA.336/1999 OF SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH,ERNAKULAM
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REVISIOIN PETITIONER/RESPONDENT/RESPONDENT/REVENUE

STATE OF KERALA,
REPRESENTED BY DEPUTY COMMISSIONER (LAW)
COMMERCIAL TAXES, ERNAKULAM.

BY SR. GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE

M/S.COLOUR GRAPHS,
ERNAKULAM.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

THIS TAX REVISION CASE HAVING COME UP FOR ORDERS ON 25/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

C.M.P.No.1227 of 2003 &
T.R.C.No.108 of 2003

Dated, this the 25th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of nearly 378 days in filing this tax revision case against the orders passed by the Sales Tax Appellate Tribunal, Additional Bench, Ernakulam in T.A.No.336 of 1999 dated 11th April, 2001.

2. For condoning the delay in filing the revision petition an application is also filed under Section 5 of the Limitation Act. In the said application at paragraph 3, the applicant has stated reasons for condoning the delay in filing the revision petition. The same reads as under:

> "3. In filing the Tax Revision Case there occurred a delay of 378 days, which occurred inevitably due to various reasons such as on verification and arranging the files, after numbering the same the Tax Revision Cases are prepared on getting the service of the learned Government Pleader after the Court working hours. On preparing the same it is further verified and corrected and sent to the Deputy Commissioner (Law) for obtaining the signature of the concerned Officer. Thereafter it is brought in the office and filed. In complying the above formalities the above delay caused. The delay occurred is not due to any wilful laches or negligence on my part or on the part of the Advocate General's office also. It is advised that there is every fair chance of allowing the T R C. The state is highly aggrieved of the impugned order. Hence the delay occurred may be condoned, otherwise the State will be put to irreparable injury and heavy financial loss. In the interests of justice, it is just and fair that the accompanying petition filed herewith, it may kindly be allowed."

3. We have carefully perused the reasons assigned by the applicant for approaching this Court belatedly. In the application the applicant has stated that due to various reasons such as on verification and arranging the files, after numbering the same, etc. the delay has been caused.

4. In filing the revision petition, in our opinion, the said explanation is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly, the said application requires to be rejected and it is rejected.

4. Consequently, the tax revision case also stands rejected.

Ordered accordingly.

(**H.L.DATTU**)
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns